UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK
X
JOHN LAU,

Petitioner,

against -

GLENN S. GOORD, COMMISSIONER OF NEW YORK STATE DEPARTMENT OF CORRECTIONAL SERVICES; ELIOT L. SPITZER, THE ATTORNEY GENERAL OF THE STATE OF NEW YORK; and TODD CRAIG, WARDEN, FCI RAY BROOK,

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			And the second	**

Respondents.

TOWNES, United States District Judge:

On March 28, 2006, petitioner, John Lau, commenced this action seeking federal *habeas corpus* relief pursuant to 28 U.S.C. § 2254. On January 3, 2007, this Court referred this matter to Magistrate Judge Ramon E. Reyes, Jr., to prepare and submit a Report and Recommendation (the "R&R") containing findings of fact, conclusions of law, and a recommended disposition of the petition, pursuant to 28 U.S.C. § 636(b)(1).

Magistrate Judge Reyes filed the R&R on August 2, 2007, in which he recommended that petitioner's petition for a writ of *habeas corpus* be denied. On August 22, 2007, petitioner filed timely objections to Magistrate Judge Reyes' R&R.

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This Court has thoroughly reviewed Magistrate Judge Reyes' R&R and petitioner's objections thereto. Upon due consideration, this Court finds no legal or factual error in Magistrate Judge Reyes' R&R, and that petitioner's objections are without merit. Accordingly, petitioner's objections are denied and this Court accepts and adopts Magistrate Judge Reyes' R&R in its entirety. Accordingly, it is hereby

ORDERED, that petitioner's petition seeking federal *habeas corpus* relief is DENIED for the reasons set forth in the Report and Recommendation.

This Court certifies, pursuant to 28 U.S.C. § 1915(a)(3), that any appeal of this Order would not be taken in good faith.

The Clerk of Court is directed to close this case.

Dated: Brooklyn, New York March 31, 2008

SANDRA L. TOWNES
United States District Judge

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